App F IX 4

*Previous References*

1946 47
( annual )

File No 68-46

Serial Nos 41, 42

*Later References*

Ml 88-48 (35, 36)

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos*

1 to 2

Part B for August

SUBJECT

Abolition of the levy of octroi on matches in Shimoga Tumkur town municipality.

A 2955-56 of 21-8-46

D.C.s of Shimoga & Tumkur.

Draft Nil abolition of the octroi duty on matches in Shimoga and Tumkur town municipalities.

7273
L

Letter dy 10th April 1946 from the Chairman, The Mysore Match Co, Ltd., Shimoga, requesting that the matches imported into the Punjab Town for consumption may be exempted from payment of octroi duty

1) Memorandum of the Secy to Govt Rev Deptt on the letter
Or L S & Branch
Please acknowledge by a D.O. & work up file at once for orders
(Sd) J B M 14/4/46

2) Submit with a draft D.O letter for appl
After the issue of the letter a report will be called for from the Dy Commr, Tumkur
16/4

3) 1) D.O. issued
2) Report not received. To file reminder 16/5/46

To C Abdul Jabbar Esqr, B.A.,
Chairman, The Mysore Match Co Ltd
Shimoga
No L 11245 dy 17-4-46
Acknowledges the letter & states that the questions will receive attention

7273
L

4) Submd with a draft letter for appl

WB
18/4

5) Discussed
18/4/46

To the Dy Commr Trunkwise
No L 11385 dt 22-4-46
Calls for a report in the matter

FILING SEC
18 APR 1946
CEN & REV SECT

Sons A
23/4

From the D c Trunkwise
No 2 Dis 2338/45 dt 22/5/46
forwards a report

6) Submits —

The chairman, the Nyphe Match company, shimoga represented that the matches imported in the Trunkwise Town tariff may be exempted from the payment of octroi duty, as this additional duty would fall hard on the match industry and in view of the fact that in no other tariff, additional duty is being levied on matches &

7) The report submitted by the D c Trunkwise dt on this representation

is submitted for perusal the levy of octroi duty at the rate of three pies (0-0-3) per rupee ad valorem on certain articles including matches was sanctioned by the govt in their order of 25/1/46, as proposed by the Trunkan Town mlt cl for increasing the resources of the mlf — Vide orders at pages 6 to 8 of the notes of the collection finding below

8/ In the above circumstances, the request of the chairman, the Nyma Match Co to exempt matches from payment of octroi duty in the Trunkan Town mlf is submitted for orders with reference to 1 supra

Rev seen [illegible] 5/6/46

9/ The Case requires Expert from the panel of Revs of the industry & market Municipalities - Does this solve, why should Trunkan alone do it? 27/6/46

TEL MYMACH

# THE MYSORE MATCH COMPANY LIMITED

DR D A RAMA RAO
B Sc A I I Sc M S F PH D
SECRETARY & GENERAL MANAGER

S 637

SHIMOGA
POL & REV SECTT
Date 17th June 1946.
18 JUNE 1946
9190
TANCH

Dear Mr Ballaradhya,

I wish to refer to your D O letter 11245 of 17th April 1946, addressed to Mr C Jabbar, our Chairman, in the matter of exemption from payment of Octroi Duty on our matches imported into the Tumkur Town Municipality

I shall be grateful for early orders of Government exempting the @ levy of the duty on our matches

Thanking you

Yours sincerely,

D. Rama Rao

J B Ballaradhya, Esqr., M A,
Revenue Secretary to Government
of Mysore,
BANGALORE

SJ SAP

By inw receipt 18/6/46 | Ack sent on 18/6 | Up refer Wks vide delay 19/6

1) A draft endorsement is put up acknowledging the receipt of the letter submitted

Ma 19/6/46

2) 1) Issue advice by telegram with a note in the permit records to Revenue

19/6

TYPING SECTION
19 JUNE 1946
POL & REV SECTT

To, Dr Rama Rao
L 14229 & 20-6-46

Issued an endorsement.

4495
S R 25/6

7273 ∫ 9190/L

13) This relates to the representation of the chairman of the Mysore Match Coy Shimoga to exempt matches imported into the limits of the Municipality from payment of octroi duty

14) The Special Revenue section may be consulted in the first instance as to whether there is any likelihood of the levy of Excise duty on matches being removed in the State and of ~~[illegible]~~ so, from what date

15) Submitted with reference &c from 3 9410 Mysore

Mra 24/6 16) A - For favour of furnishing information and point, if any, taken in the I-R Branch.

Asst Secy (Rev) for Secy (Rev) 24/6/46

S R 4495
25/6

Re the point raised at para 14, ~~is not very clear~~ there is no question at present of the levy of Excise duty on matches being completely removed in the Mysore State Based on an all-India policy, recently a notification No S R 6046-48/ED 39-45-7 dt 26.6.46 has been issued from the Revenue Secretariat a copy of which is placed below. Another notification fixing the prices of match boxes of different descriptions will issue shortly from the

PTO

Civil Supplies Staff under Defence of India Rules as applied to Mysore. ~~Regarding~~ Beyond these no other information is available ~~in~~ in S R Branch ~~for the present~~

9190

18) Asst Secy) HSJ 2/7/46

19) A draft letter to the Dist Magistrate, Kolar is submitted in the DGS section is submitted in matters.

Sd/- 3/7/46

20) submitted with a draft letter

Sd/- 6/7

21) Approved

Sd/- 6/7/46

To,

The Dist Magistrate,
Kolar

TYPING SECTION
6 JULY 1946
DCN & PS SECTT

No 395-403-96-7-46

calls for certain information

(General Secy)
Sd/- 6/7

Proposed octroi on Matches at Shimoga

G R S III—3]

1586

ROUTINE NOTES

638
SR

[To be used only for notes, requisitions, etc., not intended for permanent record

Letter dt 10.8.66 from M/S The Western India Match Co Ltd Madras requesting not to levy octroi duty on Matches at Shimoga on their purchases of matches at Shimoga for the reasons stated therein

22) The subject relates to the non-levy of octroi duty of one anna per gross of matches at Shimoga, on the purchases of matches ~~from~~ by M/S The Western India Match Co Ltd Madras etc. This branch does not deal with octroi duty

23) ~~Hence~~ thus may kindly passed on to the LS & Branch

Rhd 2 15/8 Ub

24) Asst Secy (LSG) - 16/8.

Appeared

for 17/8/66

Letters from the DC's of all Districts furnishing the information called for

25) The D C - Dy No has not yet furnished complete information

A draft reminder is put up for 26/8 & 28-8-66

1229 & 28-8-66

TYPING SECTION
CENTRAL SECTT

N B —should routine notes be written on small slips the notes must be copied or slips pasted on this form

0871—GPB—25 000—10 11 65

1727/L re octroi duty on matches

From the D C Rajkot

No D3 C 292/46 of 27/8/46

Requested to send further report

26) A reminder was issued on 28/8/46

Further report will be awaited

From

2/9/46 Further enquiry about the matter
27) still due? Pl consolidate to
report received so far pending
for
DyCh[illegible]

From the D C Sthn Rajkot Dist

No D3 C. 292/46 of 5/9/46

— Is a report

28) It appears from the report so far received that no
manufactures other
than Shivakasi & Tirukkattupalli Timmatches, octroi
duty is being levied on matches

29) In the Tirukkattupalli Taluk,
the rate of octroi levied is 0-0-3
per rupee or 0-1-5 per gross

2077/2 Levy of octroi duty on matches

(226 30) At Shimoga, duty at 0-1-0 per gross
16-11
& 2-10-4 is being levied

31) For the levy of octroi duty on matches in both these matters sanction was accorded by the Govt

32) In view of the above information it is for orders of further report from the D C Nyphen Asst may not be awaited

33) A draft letter is also put up to the D C Shimoga calling for a copy of bye-laws sanctioned in this respect submitted

4/10/46

34) Issue advice
4/10/46

To,
The D C Shimoga Asst
No C26 & 4-10-46
C calls for certain
information

Levy of octroi duty on matches

From the D C Shimoga Dist

No 773 C 2953/41-42 dt 10/10/46

Forwarding the particulars called for

Letter No P 1478 dt 12-9-46

from the Manager, the Mysore

Match Co protesting against

the levy of octroi duty on

matches in the Shimoga Town

Mly-

35) Submitted with a note on

the matter —

We have sanctioned

the proposal of the Tumkur Town

Municipal to levy octroi

duty on matches at the rate

of 0-0-3 per rupee on the cum

~~total~~ to Rs as P

0-1-5 per gross, as

stated by the D C Tumkur dtd

in this connection, the reference

is invited to the orders of the then

Government for Agts at paras

6 to 8 of the notes of the collection

(of Govt Vol) put up

36) As seen from ~~appendix~~ schedule II appended to the Excise laws regulating the levy of octroi duty on the Shimoga Town limits, matches imported into the Shimoga Town limits are also subject to the payment of octroi duty at the rate of As 0-1-0 per gross the octroi Excise laws were last amended in GO dt 2-7-46 pg K

37) The Hyde Match co & ~~the other~~ the Western India Match co protest against the levy of octroi duty on matches in the Shimoga and Thirthahalli Town limits. Their contention is that no where in the Hyde state octroi duty is levied on matches and that octroi duty should not land on this business, as matches are already subject to the payment of Excise duty. It is also stated that there is also reduction in the prices of match box and that this reduction has involved the Hyde Match co in heavy running losses

38) As seen from the

protest against the levy of octroi

3014/L File No duty on matches 1946 | General and Revenue Secretariat

Serial No

the reports received from the Dc's of Districts ~~Haryana~~ that, in no ~~mfg~~ except in those of Shimoga & Tumkur, octroi duty on matches is being levied

39) In the above circumstances the request of the Mysore Match Co & the Western India Match Co to cancel the levy of octroi duty in the Shimoga & the Tumkur Town Notices is submitted for orders

40) In this connection, it is submitted that the protest of the Western India Match Co is only in respect of the levy in the Shimoga Town ~~Mfg~~, but the Mysore Match Co protest the levy both in the Shimoga & Tumkur Town Notices Ref para 9 Supra

Sd 2/11/46 (Revised) Sd 2/11/46

41) Is there anything in the Central Excise Act or rules against the levy of an octroi duty in respect of articles subject to levy of Excise duties Please Revise & submit Sd 4/11/46

Serial No

GEN SECTT
NOV 11
No. 1605
SPECIAL REVENUE BRANCH

42) The Special Revenue Branch may be requested to furnish information on the points raised at para 41 supra, in the first instance Ref para 41 of the notes

Asst Secy (Rev) 6/11

43) For kind compliance

Special Revenue 6/11/46

44) Reference paras 41 & 43

45) There seems to be no mention of octroi duty in Central Excise Act or Rules There is mention of Excise duty on all the excisable articles, that goes to the central Govt pool from which every Govt shares its revenue based on certain principles The octroi duty is a local affair and it is not levied only after the pool of Excise duties of the Central Govt was formed. Hence the octroi duty question rests with the local Govt, as it is not governed by the (All India) Central Govt Excise pool policy

BSubs 7/11 ub

51) There seems to be no express provision in the Central Excise Rules that is against the levy of octroi duty on excisable articles A copy of the Rules obtained from Excise Comr's office on loan is placed in the file

SN 6/12/ub

Asst Secy (Rev) 6/12

Mr Menon Only

Dr 11/12

Ex Secy to Govt of India Finance Dept (Revenue) 6/12

Ex Secy to Govt of India Finance Dept (Revenue) 6/12

Ex Secy to Govt of India Finance Dept (Revenue) 6

The levy of octroi duty on matches

File No ... of 194 ... in the Secretariat

General and Revenue Secretariat

Serial No

52) It is stated by the Special Revenue Branch that there is no express provision in the Central Excise Rules against the levy of octroi duty on matches - A copy of the rules has not been submitted. Ref paras 41 and 51 supra only in two cases octroi is levied on matches. The rates prevailing in the Corporations concerned are also not known to this Secretariat.

10/12/46 Revenue Secy 10/12/46

Octroi on matches

1) Shimoga - one anna per gross
T.T. -

2) Mysore - one anna five pies per gross or 3 pies per rupee advalorem
T.T.

53) Please obtain information from Ex Comm or the Co's concerned as to what is the practice in British India

Asst 6/12

54) Submit with a draft.

Asst 5/12/46

55) Draft 6/12/46

To the Excise Commissioner

No. II 3298/12 2-46

Calls for information as above

Letter No Ct. 239/46-47 dt 25-01-47 from the Excise Commr, furnishing the information in Circular.

It is stated that the Revenue officer, Madras Corporation & the Excise Commr, Bombay have reported that no octroi is levied

Dy Sec 31/1/47

7 [illegible] 1947

WD 03414—GPB—1,8 000—20-7-46

2869/8057

by the metres on imported matches.

57) It is also stated that only banderoled matches are issued from any match factory in British India & that no separate duty is levied on such banderoled matches imported into Metres

58) Dealt with reference to Para 53 supra

Ullas 7/4 JW

59) The facts of the case & the provisions under are mentioned in paras 35 to 40 of the notes supra

60) Is there any information available in the file as to the income derived by the two mills of Durban & Thoothukudi for the year & the other duty & matches. per year - say for the last two or three years?

Ans Enclosed

61) Information is not available

62) Dealt with a draft letter for appl

Ullas 6/4 JW

63) Issue advice

Ans Issued

To The Dy Commissioner Ex Madras Sh

— " —

No E 14045-6 Dy 12-4-47

Calls for some information

Issued 16/4

6) For matters to be referred to the Chairman may be advised to consider the question of [illegible] matters reported with all [illegible] as reported by the Supreme Master Co. & the Western Area Master

Revised 5/7/47

16) Reference: paras 35 to 40 56 5 65

17) From the information so far ascertained, octroi duty is levied in many municipalities either in the municipal limits or outside except in the municipalities of Chandigarh —

18) This is an article which is so much in demand by every class of

people. That the levy of the
~~duty~~ duty on it in addition
to Excise duty is undesirable -
Matches are an article of
necessity - & not a luxury
this is a Commodity which
should be easily procurable
& within the means of the
poor who should not
feel the burden of
purchasing it

The Views in this light
it appears desirable
to advise the above
mentioned two municipalities
to do away with the
levy of octroi on
matches & kindly

Minister for
Revenue)

OFFICE OF THE MINISTER
FOR REVENUE
No 646
Date 16-7-47

73) His lemned Superior of the file should have been awarded -

74) Has Govt any power to revoke the sanction already given, without the consent of the local body concerned?

75 Govt Govt have no power to revoke the sanction already given without the consent of the Local Body Concerned. Kind reference is invited to Section 47 of the Town Planning Act 1933 in this behalf, according to which every such

may * * * * * at any time for any sufficient reason suspend modify or abolish any existing tax by suspending altering or rescinding any rule prescribing such tax and the provisions of chapter VII relating to the imposition of taxes shall apply so far as may be for the suspension, modification or abolition of any tax and for the suspension alteration or rescission of any rule prescribing a Tax.

76) If so ordered, the D.C.s, Trivandrum & Shoranur will be requested to advise the M.I C.s concerned to take action to abolish the tax (or the levy in question on matters

Trivandrum Municipality
Shoranur Municipality

9615
mf

77) Reference at 73 & 74 supra

for orders

Minister
Rev & Cons

OFFICE OF THE MINISTER
FOR REVENUE
No 1388
Date 4 8 47

8

3/8/47

78) May be done as suggested in para 76, first inviting the views.

4/8

5/8

TREASURY SECTION
19 AUG 1947
CN & REV SECTN

80)

6/8

7/8

79) Submit with a draft for approval

Done

70 - Dr Sc Shrimpton
No L 2955-6/mf 68-46-62 dt 21-8-47
Direct to abolish the octroi duty on matches in Shimoga

18/8/47
Immediate

28/8

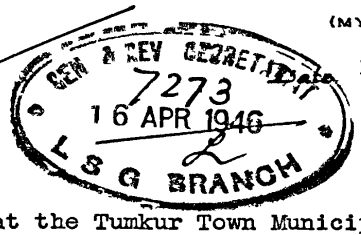
and advise accordingly

# THE MYSORE MATCH COMPANY, LIMITED.

Mr C ABDUL JABBAR B A
CHAIRMAN

SHIMOGA
(MYSORE STATE RAILWAY)

C 450




10th April '46.

Dear Mr Mallaradhya,

I write to state that the Tumkur Town Municipality have levied an Octroi duty of 3 pies per rupee on the value of matches imported to Tumkur Town for consumption which works out to about Rs 0-1-5 per gross ~~of~~ on our matches at the present prices for 60's matches

This duty applies to our matches also which are produced in Mysore State and is injurious to our trade There ~~is~~ is already a levy of ~~in~~ excise duty of Rs 3/- per gross of 60's by the Government and the additional octroi duty will only hit hard the match business I would tell you that the expected normal profit on a gross of 60's matches would not exceed Rs 0-1-6

In view of the terrible hardships we are facing now, I request you kindly to cause exemption being granted for our matches from the octroi duty This duty is, now not being levied from any other Municipality in the State

Thanking you

Yours sincerely,

J B Mallaradhya, Esqr , M A ,
Secretary to Government of Mysore,
Revenue Department,
Bangalore

LSG Br please ack, & D O & worksheet file at once Fraser 14/4/46

Appendix F G—1J

SUBJECT

Section

File No

Serial No

*Diary No of letter replied to*

No. L 11245

General and Revenue Secretariat

( )

the 194

Dear Sir

With I wonder to acknowledge the receipt of your letter dated the 10th April 1946 requesting that the matches imported into the Trincomalee town and limits for consumption may be exempted from payment of octroi duty etc., and to state that the question will receive attention & orders passed

Date of issue 17 6 46

Signed by

List of enclosures

Copied by

Examined by

Yours truly

16/7/46

To, The Manager,
The Rayson Match Co, Ltd,
Chunnakam

WD 0874—GSB—25 000—20 11 46

Appendix F G—1]

SUBJECT

*Diary No of letter replied to*

General and Revenue Secretariat

( )

the 194

Date of issue 29-4-46

"J"

Signed by

List of enclosures

Copied by 29/4

Examined by

Section

File No

Serial No

No L. 11385/E1

To

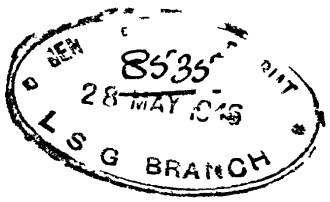
The Dy Commr. Tumkur &c,

Sir

I am directed to forward herewith a Copy of letter dated the 10th April 1946 received from the Chairman, the Mysore Match Co, Ltd., Shimoga requesting that the matches imported for Consumption into the Tumkur Town and limits may be exempted from payment of octroi duty etc, and to request you to forward a report to Govt before the 20th of this month

I have etc

WD 0874—GPB—25 000—20 11 45




No. L Dis 2338/45

Enc

Office of the Deputy Commissioner,
Tumkur District.
Dated, Tumkur, the 22nd May 1946.

From

Mir Safdar Hussain, Esq , B.A.,
Deputy Commissioner,
Tumkur District, Tumkur.

To

J.B Mallaradhya, Esq , M.A.,
Secretary to the Govt of Mysore,
Revenue Department, Bangalore

Subject -

Exemption of octroi duty on matches, manufactured in Shimoga Match Company imported in Tumkur Town

Sir,

With reference to your letter No L 11385/El. dated 22-4-46 forwarding a copy of letter dated 10-4-46 from the chairman, the Mysore Match Co LTd, Shimoga on the above subject, I have the honor to forward herewith the letter in original dated 1-5-1946 received from the President, Town Municipal Council, Tumkur and to state as follows -

The President, Town Municipal Council, Tumkur states that the octroi on imported matches is being levied in the Municipality irrespective of the fact that they were manufactured outside or within Mysore State The Wimco Match Co , which supplies about 95% of the local consumption is also liable to the payment of octroi duty and their business is not at all affected Moreover no objection was received from the Match Factory, Shimoga when the levy of octroi on matches was widely published in the State and the question was pending approval of Government for more than 6 months He further states that the recources of the Municipality being limited the Municipal Council considers the levy of octroi necessary

I have the honor to be,
sir,
Your most obedient servant,
Mir Safdar Hussain
Deputy Commissioner

AD.

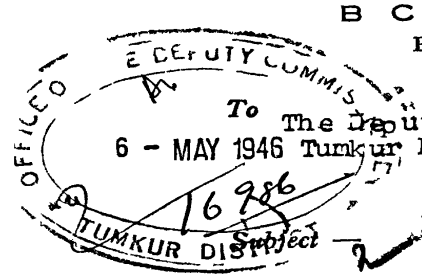
# TUMKUR TOWN MUNICIPALITY

No A/C 123/45-46 Dated, Tumkur, 1st May 1946

Encl ~~Two~~ one

From

B C NANJUNDAIYA ESQ
PRESIDENT TOWN MUNICIPAL COUNCIL
TUMKUR




To The Deputy Commissioner,
Tumkur District, Tumkur

Subject — Re - Exemption of Octroi Duty or Matches

Sir,

With reference to your memo No A6 C 2338/45 dated 29-4-46 forwarding for information and report a copy of letter No L 11395/E1 of 22-4-46 from the Revenue Secretary to Government, I have the honour to state that no difference was made at the time of making proposal for the levey of Octroi duty or matches as to ~~whether local made or~~ made in Mysore State or outside, and no objection was received from the match factory though the proposal was widely published for receiving objections or 10-5-44 the municipal council have sanctioned the proposal for the levey of octroi duty or the marginaly noted articles and the same was sent up to Government for sanction In the 1st instance the Government have sanctioned the levy of octroi duty only or leather and leather goods and also cocoanut oil (Copy enclosed)

| |
|---|
| 1 Matches |
| 2 Soaps |
| 3 Leather and Leather goods |
| 4 Rubber Tyres & tubes |
| 5 Paper |
| 6 Drugs & medicine |
| 7 Cocoanut oil |
| 8 Coffee |
| 9 Tea |

Again the proposal for the levy of octroi duty or the remaining marginally noted articles was placed before the Municipal Council on 26-6-45 and they have resolved that the Government be requested once again to reconsider and sanction the poroposal. The Government have accordingly sanctioned the proposal as resolved up on by the Council in their order No L7390-1 M1 107-45-57 dated 25-146 (Copy enclosed) After all I see no reason ~~for~~ how the match company will be effected by this octroi It is the consumer that pays The Wimco Match company which supplies about 95% of the total consumption are paying the duty and their business is not effected ~~in the least~~. And as the ~~revenues~~ resources

| |
|---|
| 1 Matches |
| 2 Soaps |
| 3 Rubber tyres & tubes |
| 4 Paper |
| 5 Drugs & medicine |
| 6 Coffee |
| 7 Tea |

P T O

Proceedings of the Government of H H the Maharaja of Mysore

Read

Government Order No L 9482-5/Ml 110-44-51 dated 22-3-45 stating that the Government are not in favour of the sanctioning the levy of octroi on certain articles in the Tumkur Town Municipality

Letter No A6 C 255/45 dated 1st Sept 45 from the Deputy Commissioner Tumkur District, recommending for reasons stated, sanction to the proposal of the Tumkur Town Municipal Council to levy of octroi duty at the rate of 0-0-3 per rupee advalorem on the marginally noted articles imported into the limits of the Municipality

| |
|---|
| 1 Matches |
| 2 Soaps |
| 3 Rubber tyers and tubes. |
| 4 Paper |
| 5 Drugs and medicines |
| 6 Coffee and tea |

Order No L 7390-1/Ml 107-45-37 dated 25-1-46

In modification of the orders dated 22-3-45 read above sanction is accorded to the levy of the octroi on the articles referred to above, at the rate proposed within the limits of the Tumkur Town Municipality

Sd G Ramachandra Rao,
For Secretary To Government
Revenue department

Copy"

P G Ramchandra
President
Town Municipal Council
TUMKUR

L 14229 & 20-6-46.

Sir

I am directed to acknowledge the receipt of your letter No S 637 & 17/6/46 addressed to the Secretary to Govt, Revenue Dept in regard to the grant of exemption to the levy of excise duty on matches manufactured by you, and to state that the matter is under the consideration of Govt.

Yours faithfully,
for Secretary to Govt

Dr D A Rama Rao, B Sc, M S Tele
Secretary & General Manager
The Mysore Match Company Ltd
Shimoga

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 395-403 *Dated, Bangalore* 6th July *194*

FROM

*The Secretary to the Government of His Highness*
*the Maharaja of Mysore*
Revenue Department.

To

The Deputy Commissioner,
District.

SIR,

I am directed to request you to intimate immediately if octroi is being levied on matches in any of the Town and Minor Municipalities in your District and if so, the rate of levy may be kindly stated.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Revenue Department.

AC/10.

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

L 395-403

& 6.7 46

To, Copy

The Dc's of Districts

Sir,

I am directed to request you to intimate immediately if octroi is being levied ~~imposed~~ on matches in any of the Town and Mofussil Areas in your District ~~Collectorate~~. If so, the rate of duty now levied.

I have etc

for

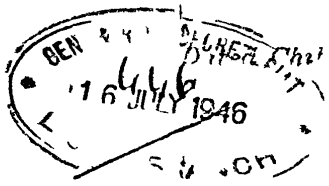
Secretary

WD 03697—GPB—30 000—2 2 46

No A3.C.127-20/46-47. OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Encl

Chikmagalur 9th July 1946




FROM

G N Nagaraja Rao, Esq, M sc,
*Deputy Commissioner,*
*Kadur District*

Mrs Meera (Mrs) for 10/7/46

To

J.B Mallaradhya, Esq, M A,
Secretary to the Government
of His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

10/7 Sir

9190. 47

With reference to your letter No.L.395-403 dated 6th July 1946, I have the honour to state that no Octroi is being levied on Matches in any of the Municipalities in this District.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District.

9/7/46

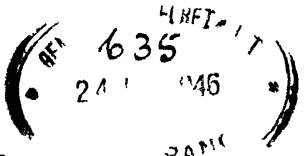
I.MB.

No A5 62/46

Office of the Deputy Commissioner,
Dated, Mandya, the 12th July 1946

From

K Thipperudraiah, Esq , B A ,
Deputy Commissioner,
Mandya District, Mandya



To

J B Mallaradhya, Esq , M A ,
Secretary to Government,
Revenue Department, Bangalore

Sir,

Sub Levy of Octroi on Matches

---

With reference to your letter No L 395-403 dated 6-7-46 I have the honour to state that no Octroi is being levied on matches in any of the Municipalities of this District

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District

Dis 19/46-47

**Office of the Deputy Commissioner**
**Tumkur District**

Dated, Tumkur, the 24th July 1946

From

MIR SAFDAR HUSSAIN, ESQ, B A,
DEPUTY COMMISSIONER
TUMKUR DISTRICT TUMKUR

To

J B MALLARADHYA, ESQ, M A,
SECRETARY TO THE GOVT OF MYSORE
REVENUE DEPARTMENT BANGALORE

Sir,

Subject – Re levy of octroi on matches in the municipalities in Tumkur District

With reference to your letter No L 395-403 dated 6th July 1946 on the above subject, I have the honor to state that octroi duty on imported matches is levied in Tumkur Town Municipality only, at the rate of 3 pies per rupee or Re 0-1-5 per gross and such levy is not made in any other Municipalities in this District

I have the honor to be,
Sir,
Your most obedient servant,

M S Shivanaya
For Deputy Commissioner,
Tumkur District
( Absent from station )

AD 24/7

No M1 C.7/46-47

GEN & REV SECRETARIAT
964
5 AUG 1946
L & J BRANCH

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan the 26th July, 1946.

To

The Secretary to Government,
Revenue Department,
Bangalore.

Sir,

Re Levy of Octroi on matches.

---

With reference to your letter No L 395-403 dated 6-7-46 requesting to intimate if Octroi is being levied on matches in the Municipalities I have the honour to state that Octroi is not being levied on matches in any of the Town and Minor Municipalities in this District

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

No.D3.C.292/46.47. Office of the Deputy Commissioner
Mysore District
Mysore dated the 8th August 1946.

1283
16 AUG 1946
SECRETARIAT BRANCH

From

C.M.H. Ranajodha Singh, Esq., B.A.,
Deputy Commissioner,
Mysore District.

To

J.B. Mallaradhya, Esq., M.A.,
Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

Subject:- Levy of Octroi on Matches in the Town and Minor Municipalities of the District.

With reference to your letter No.L.395-403 dated 6th July 1946 inquiring if Octroi is being levied on matches in any of the Town and Minor Municipalities of this ~~District~~ District, I have the honour to state that Presidents of 6 out of 17 Municipalities have replied that no Octroi is being levied in their Municipalities. The other Eleven Municipalities noted in the margin have not yet replied. I have reminded them again to-day.

Reply not received.

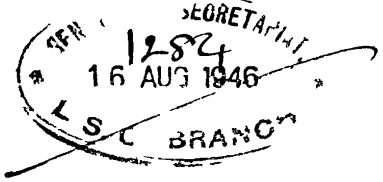
Hunsur. Krishnarajanagar. Gundalpet. Periapatna
Saligrama. Mugur. Agramamballi. Saragur. Bannur Mirle.
Ramasamudra.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Mysore District

No Mo P L 3-C 256/46-47

Office of the Deputy Commissioner,
Shimoga District,
Dated Shimoga, 8th August 1946




To

The Secretary to Government,
Revenue Department,
BANGALORE

Sir,

Subject - Matches - Octroi Levy of - by the Municipal Councils -

---

With reference to your letter No L 395-403 dated 8th July 1946, on the above subject, I have the honour to state that octroi was not being levied hitherto on matches in any of the Municipalities in the District

Government have however been pleased to sanction the levy of Octroi duty on matches at 0-1-0 per gross, by the Shimoga Town Municipal Council, in their order No 108/11 106-45 dated 2nd July 1946

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

46]

**GOVERNMENT OF MYSORE**

Dis.A6 C 107.43 OFFICE OF the Deputy Commissioner,
46-47. Chitaldrug District.

Date 9th August 1946

To

M.K.Mallaradhya Esq., M.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

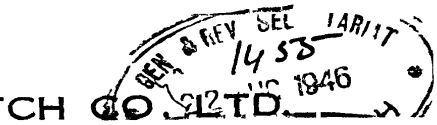
With reference to your letter No L 395-403 dated 6-7-1946, I have the honour to state that no Octroi Duty is levied on Matches in any of the Municipalities in the District

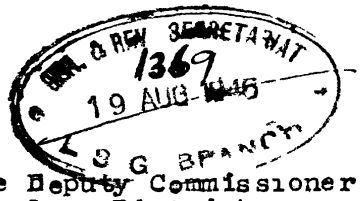
I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Chitaldrug District.

C.M F.1/.

THE WESTERN INDIA MATCH CO. LTD.




Office of the Deputy Commissioner
No.L.Dis.M.6.258/46.47 Bangalore District
Dated 10th August 1 9 4 6.

To

J.B. Mallaradhya Esq., M.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

Sub - Levy of octroi on Matches.

With reference to your letter No.L.395.403 dated 6th July 1946, I have the honor to state that octroi is not being levied on MATCHES in any of the Municipalities in this District.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Bangalore District

T.M.C

GEN & REV SECTT. 1453 12 AUG 1946 L S G BRANCH

# THE WESTERN INDIA MATCH CO. LTD

## SALES OFFICE

HEAD OFFICE
INDIAN MERCANTILE CHAMBERS
NICOL ROAD BALLARD ESTATE
BOMBAY

TEL ADDRESS
INDOMATCH

TELEPHONE NOS
3953 & 3954

SHAW WALLACE BUILDINGS
8/9 THAMBU CHETTY ST
P O BOX 257 G P O
MADRAS 1

(Certificate of Posting obtained) 10th August 1946.

GEN & REV. SECTT.
AUG 14 1946
No 638
SPECIAL REVENUE BRANCH

The Secretary to
The Govt of H H. the Maharajah of Mysore,
(Local Self Govt. Department),
Public Offices,
BANGALORE.

S i r,

PROPOSED OCTROI ON MATCHES AT SHIMOGA

We understand from our Shimoga depot that the Municipality there have asked you to certify a proposal to levy an octroi duty of one anna per gross of matches and that any objections to this proposal are to be filed with your Department.

We are trading in Shimoga since a very long time and have since several years our own depot at that place The levy of an Octroi duty is bound to adversely affect our trade, and as manufacturers of matches with the longest unbroken record of continuous trading in Shimoga we beg leave to file an objection with you.

May we also mention that matches are already subjected to very heavy taxation in so far that 44% of the prices now quoted is accounted for by the Excise duty.

We have filed our objection to same on 28th Nov. 1944

We, therefore, request you not to certify the above proposal.

We have the honour to remain,
S i r,
Your most obedient servants,
THE WESTERN INDIA MATCH CO. LTD.

VNM B.

All business is subject to the conditions contained in the Company s order form

1586

No A5 C.42/46-47. Office of the Deputy Commissioner,
Kolar District.
Dated, Kolar the 21st August 1946.

SECRETARIAT
AUG 1946
BRANCH

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No L 395-403 dated 6th July 1946 calling for information regarding the levy of Octroi duty on matches in this District, I have the honour to state that Octroi duty is levied on matches only in Chintamani Town Municipality and the rate of duty is at 0-0-6 pies per gross

I have the honour to be,
Sir,
Your most obedient servant,

Personal Assistant
For Deputy Commissioner,
Kolar District.
Absent from Headquarters

NS

L 2994 d 28 8 46

Dear Sir,

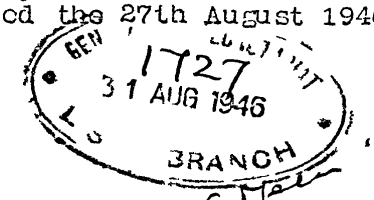
I am desired to request you to furnish the information re the levy of duties on matches in Trinidad & Tobago within three days, as promised in your letter no D 3 c 292/46 d 8/8/46

Yours faithfully
for Collector of Customs
26/8/46

To, The D-c Supreme Co-

No.D3.C 292 46.47.

Office of the Deputy Commissioner
Lysore District
Mysore dated the 27th August 1946




From
C.M H. Ranajodha Singh, Esq , B A ,
Depity Commissioner,
Mysore District.

To
J.B Lallaradhya, Esq , M.A ,
Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

Subject - Levy of Octroi duty on Matches

In continuation of this office letter No D3 292/46-47 dted 8th August 1946 on the above subject, I have the honour tostate that 6 more Municipalities also have since replied in the negative. The other 5 Municipalities to reply are Krishnarajanagar, Saligrama. Barnur, Gundalpet and Periapatna Their Presidents have been reminded again to-day.

I have the honour to be,
Sir,
Your most obedient servant,
28/8/46
For Deputy Commissioner
Lysore District

No.D3.C.292/46.

Office of the Deputy Commissioner
Mysore District
Mysore dated the 5th September 46.

From

C.M H. Ranajodha Singh, Esq , B.A ,
Deputy Commissioner,
Mysore District

To

J B Mallaradhya, Esq , M A ,
Secretary to Government of Mysore,
Revenue Department, Bangalore

Sir,

Subject:- Levy of Octroi on Matches in Town and Minor Municipalities

With reference to your letter No L 2994 dated 28-8-1946 on the above subject, I have the honour to state that out of the remaining 5 municipalities, the Presidents of Municipal Councils of Krishnarajanagar and Saligrama have repoited that no duty is levied on matches in this Municipality. Practically in almost all Municipalities in the District, no Octroi duty is levied on Matches.

The Presidents of Bannur, Gundalpet and Periapatna who have have not replied yet have been reminded again to expedite their report.

I have the honour to be,
Sir,
Your most obeident servant,
6/9/46
for Deputy Commissioner
Mysore District

C. 314-/46 ur 8s 4 10-46

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,
No D3 L Dis C.292/46-7. Mysore dated the 30th September 1946.

From

C.M H RANJODHA SINGH, Esq , B A ,
Deputy Commissioner, Mysore District,
Mysore

To

J.B. MALLARADHYA, Esq , M A ,
Secretary to Government, Revenue Department,
Bangalore

Sir,

Levy of Octroi on matches in the town and Minor Municipalities of the District

In continuation of this office letter No D3 C 292/46-7 dated the 21st August 1946 on the above subject, I have the honour to state that the remaining 5 Municipalities also Viz , Krishnarajanagar, Saligram, Bannur, Gundlupet and Periyapatna have replied in the negative This completes the reply from all the Municipalities - town and Minor in the District

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER,
Mysore District

Office of the Deputy Commissioner,
Shimoga District.
Dated Shimoga, the 10th October 1946

CEN O hce SECRETARIAT. 2869 22 OCT 1946 G BRANCH.

I am directed to request you to arrange to send within three days a copy of the bye-laws for the levy of octroi duty in the Shimoga Town Ml, as sanctioned in Go No 2108/ Ml 106-45-40 dy 2-7-46

If printed copies are not ready, a typed copy may kindly be sent immediately, as the same is required for reference here

Yours faithfully,
[illegible]

The D.C. Shimoga at Chgmre

1) 0-0-3 per piece in the Tumkur Tumkur mkt
or 0-1-5 per gross

2) Shimoga 0-1-0 per gross

No M3 C 2953/41-42
Encl: one

Office of the Deputy Commissioner,
Shimoga District.
Dated Shimoga, the 10th October 1946

To

The Secretary to the Government of Mysore,
Revenue Department,
Bangalore

Sir,

With reference to your letter No C 26 dated 4th October 1946 requesting me to forward printed copies of the revised Octroi Bye Laws of the Shimoga Town Municipality as sanctioned in G O No L 108/M1 106-45-40 dated 2nd July 1946 etc , I have the honour to forward herewith for favour of reference, a typed copy of the bye-laws( as furnished by the Municipal President)

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

## SHIMOGA TOWN MUNICIPALITY.

The following bye-laws framed by the Shimoga Town Municipal Council under Section 48 (1) (k) and Under Section 61 (b) (iv) of the Mysore Town Municipalities Act of 1933 relating to the levy of Octroi Duty on articles, imported into Shimoga Town Municipality.

(Sanctioned by Government in their order No L 108/ML 106-45-40 dt 2-7-1946 )

1. The local limits for collecting Octroi duty shall be the Municipal limits or boundaries.

2. No articles liable to octroi duty shall be brought within those limits except by one of the High roads described in Schedule 1 or by railway.

3. The Municipal Council will arrange to establish Octroi kattes ( near the boundary stones) on the High roads described in Schedule No. 1 and in or near New railway station.

4. All persons bringing into or receiving from beyond the octroi limits of the Municipality any articles on which octroi is payable or any conveyance or package containing such articles, shall

(1) exhibit the same at the octroi katte located at the entrance of the town so as to enable the Octroi Officer to inspect the same and

(2) Communicate to that Officer, any information relating to the article, produce the bill, invoice, way pass or any other document relating to the article and show the quantity and value of the articles for purpose of check. He will also unload if the same is found necessary or help in unloading for checking.

5. The Octroi posts at which such conveyances, packages or the articles shall be liable to inspection shall be the kattes on the high roads described in Schedule 1, the Bonded warehouse and the Railway Station including all its gates and octroi office, and every person bringing dutiable goods within the town shall report the fact at the first list of such kattes on the route by which it comes. The Chief Officer, the Sanitary Inspector and all officers of Octroi not below the rank of Mutsaddi and all persons in charge of the katte are authorised to inspect the contents of any conveyance of package Under Section 83 of the Town Municipalities Act.

6. A table showing the octroi duty leviable on various articles as mentioned in Schedule II shall be exhibited at the Municipal Office and the Octroi Head katte and at all kattes in conspicuous parts thereof.

7. Bringing articles to Octroi Head Katte, collection of duty at kattes in certain cases.

No When the articles have been examined at the octroi katte, a pass in duplicate for such of the articles as are liable to octroi duty shall be furnished to the improter by the katte Mutsaddi. On receiving such pass the importer shall forthwith bring the taxable goods to the octroi Head katte accompanied by a peon, unless the importer declare that he intends to export the articles at once in which case a free pass will be given and articles allowed to be taken out of the Town immediately under an escort of an octroi officer. Such immediate exporter must sigh his name noting the time and date at the gate of exit in a book kept for the purpose. If the articles are not for immediate export, they shall be deposited in the Bonded warehouse.

If the articles are not for export octroi shall be levied according to the table mentioned in bye-law No. 6 (schedule II) unless they come within limits of exemption.

8. With a view to the appraisement of the value or the quantity of articles at the time of the levy of the octroi, the importer may be called upon to produce the bill or invoice of the articles or way pass or any other document containing the requsite information for the inspection of the officer or councillor of official incharge of the octroi collection and communicate to the said officer, councillor or official

said officer, councillor or official information relating to the articles. Should he fail to produce the same the value or quan of the articles shall be tken to be such as the aforesaid offic councillor may deem fit and octroi levied accordingly.

9. With the previous approval of the President in each case, a carrying Agent through whom goods are improted on behalf of persons resident in the Municipality or any whole-sale importer may on depo as security such amount as may in each case be fixed by the Preside not being less than Rs. 250/- be exempting from producing the goods imported by him or through his Agency for inspection at the Octroi Head katte provided that he makes arrangements satsfactory to the P dent for the supply to the council of correct and detailed lists of such goods with the names of the consignees in each case. Every a agent shall be responsible for the payment of Octroi duty having be paid. The President may at any time cancel such exemption by givi notice in writing to such agent or imported and return to him the amount of his deposit or such portion thereof, as may remain to his credit, or may in any case require such agent or importer to produc any such goods for inspection at the Octroi Head katte.

BONDED WAREHOUSE.

10. The Municipal Council shall provide a bonded warehouse for the custody of the articles which are not for immediate export but tempora detention within the octroi limits and eventual export or import after payment of duty.

11. It shall be open for transaction of business from 9 a.m. to 1 P.M and 3-30 to 6-30 P.M. daily except on holidays authorised by the Presid Arrangements shall however be made by the officer-in charge of the Head Katte for dealing with perishable articles such as betel leaves, cocoan etc., on such days and also other articles under special circumstances.

12. Any importer depositing articles in the Bonded warehouse, shall unless the octroi Head katter has previous to weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended in Schedule 3.

13. A receipt in the form appended in Schedule No. 4 shall be give by the officer in charge of the octroi head katte for all articles deposited in the Bonded warehouse and a reigster of all such articles shall be maintained. It shall be the duty of the depositor to obtain a receipt for articles deposited by him, and the octroi department sha not be responsible for any articles left at the premises and not cover by a receipt.

14. The receipt given by the octroi department for depositing the articles should be returned before taking delivery of the articles to which it refers.

15. If the depositor does not himself take delivery of the articles deposited in the Bonded warehouse, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made an the receipt is not produced, the delivery of the articles may at the discretion of the officer in charge of koti be withheld until the person entitled in his ppinion to receive the same has given an indemnity-bond one or more sureties if need be to the satisfaction of the above said officer.

16. Any person who has deposited articles in the Bonded warehouse may break bulk or change the packing thereof on the application to the officer in charge or may on paying full duty thereon import such goods free covered by an export pass as laid down in bye-law No. 7 provided that provided that new packages covered by such pass shall, if possible, and before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond.

17. No articles shall be allowed to leave the Bonded warehouse until storage fees have been paid thereon under the following rules:-

(1) Articles shall be allowed to remain 48 hours free of charge.

(ii) After that period rates as in the following schedule shall be charged for one week or portion thereof

| | |
|---|---|
| (a) Piece good bundles. | |
| (1) Per bale of 400 lbs. or over. or per case of 6 Doz or over | 0-2-0 per day. |
| (ii) Per bale of less than 400 lbs or per case less than 6 Doz. | 0-1-0 |
| (b) Tobacco bundles. | One anna per maund or por thereof per day. |
| (c) Kerosene oil and petrol tins. | Three pies per tin per da |
| (d) Coconuts. | Six pies per hundred per |
| (e) Sugar per 200 Cwts. or 9 maunds. | 6 pies per bag per day. |
| (f) Other bundles and bags | 6 pies per bundle per day |
| (g) Other oils. | 3 pies per tin of 4 gln p day. |
| (h) Dry Coconuts | 3 pies per maund per day |
| (j) Timber | One anna per 100 Cft per |
| (i) Iron and articles of iron | Four annas per ton per da |
| (k) Cuddaph slabs. | Two annas per every 25 sl or fraction thereof per |
| (l) Tiles (Mangalore pattern) | Six pies per 100 or fract thereof per day. |

Explanation - Maund means 24 lbs for purposes of this bye-law.

(iii) Double these rates shall be charged after one week, provided that the President or Vice-President may in his discretion allow a reduction in or exemption from such penal rates.

(iv) The date of admission and the date of removal of goods shall together count as one day.

18. Occupation of separate rooms by authorised wholesale dealers

The President may permit any wholesale dealer to occupy a room in the Bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 Dryage etc , - When articles stored by a wholesale dealer in Bonded warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 Period for claiming deposited goods and disposal of unclaimed goods -

All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded warehouse All other articles remaining uncleared or unclaimed for a longer period than two months shall be sold in like manner, provided that before selling such articles notice of the fact shall be posted for seven days at the bonded warehouse and at Municipal office and provided that may in like manner be sold earlier when the storage fees are likely to exceed their value

21. Sale proceeds how dealt with - When any articles are sold under Bye-law 20 the sale proceeds shall be credited to the Municipal fund in payment of duty and storage fees due in respect thereof. If the amount realized by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that shall be duly considered by the President On the expiry of one

or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year except by special permission of the Council.

22. COUNCIL NOT RESPONSIBLE FOR DAMAGE TO GOODS UNDER STORAGE.

The Council shall not be responsible for any damage that may be caused to articles deposited in the Bonded warehouse, wile such articles are being passed in to or out of the warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the warehouse-keeper or other person charged with the safe custody of the articles.

23. Permission to use private places as Bonded warehouse

Any person may with the sanction of the President, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

## REFUNDS

24. Refund on re-export - On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import

1 On timber imported and re-exported in logs within six months from the date on which octroi is levied.
2. On piece-goods within three months from the date on which octroi is levied,
3 All other articles within one month from the date on which octroi is levied,

Provided that no refunds shall be granted
1 on Kerosene oil,
2 on sugar,
3 of any sum less than one rupee,

25. Production of articles and receipt - Any person claiming refun under the above rules shall produce the articles to be exported at the octroi Head Katte together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

26. Exemption in certain cases - Any person who has been exempted under Bye-law 9 from production of articles at the octroi Head Katte on import shall, subject to the same condition, be exempted from the production of articles to be exported.

27. Procedure at Katte of export - The officer in charge of the Octroi Head Katte, on being satisfied as to the identity of the articles produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application an export pass and keeping one part in the office, shall deliver th other parts to the applicant

## EXPORT.

28. All articles exported under bye-laws Nos 7 or 16 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit, where the exporter will sign in the register kept for the purpose mentioning the date and the time of exit.

29. The Octroi subordinate in charge of the station of exit will satisfy himself that the articles produced as being covered by the duplicate pass corresponding with the entries in the pass presented to him.

30. Export by road:- If the articles are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his Agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and the triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the articles are being exported under refund pass he shall in either case allow the consignment to proceed. If the articles are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received.

31. Export by rail:- If the articles are for export by rail, the octroi subordinate in charge of the station of exit, shall retain the triplicate pass pending producing of a railway receipt for the articles covered by the pass. Upon production of a railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the articles produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the articles but he will retain the duplicate pass subject to disposal in the prescribed course of business.

32. Payment of refund - In all cases in which refund is calimed the triplicate pass duly endorsed as provided by bye-laws 30 and 31 respectively, must be produced at the Municipal office by the person seeking the refund, and if, after due check, the President is satisfied that a refund of octroi covered by such pass is duly payable, he may direct refund to the extent the claim is allowable.

## G E N E R A L.

33. Accounting for articles imported - Importers of dutiable article shall, if called upon, by a requisition in writing, signed by the President or the Vice-President or the Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and to payment of octroi duty on the articles unaccounted for.

34. Penalties:- Any person importing or exporting dutiable articles who infringes bye-laws 4,5,7,8,12 and 28 shall be liable to a fine not exceeding Rs 50/- on a conviction before a Magistrate.

In these bye-laws the terms "Exporter", " Importer", " Person importing or exporting" include the carrier, the agent, or the person in charge of the articles as well as the owner of the articles.

By order,
President,
Town Municipal Council
Shimoga

# Schedule II.

| Cl No | Name of article | Amount at which or rate at which class es liable | a. | p. | The following articles shall not be liable for the levy of Octroi duty. Exemptions. |
|---|---|---|---|---|---|
| 1 | Cocoanuts fresh per 100 | | 8 | 4 | 1 Personal luggage of travellers (2) goods, bona fide property of Government at the time of import and accompanied by an invoice certified by the departmental Head concerned that the property contained therein belongs to Government |
| 2 | -do- dry per Md. of 24lbs | 0 | 6 | 0 | |
| 3 | Betel leaves per 100 | 0 | 0 | 1 | |
| 4 | Sugar per Md. of 40Srs | 0 | 2 | 6 | |
| 5. | Sheep or goat per head. | 0 | 1 | 6 | |
| 6. | Tobacco (raw) per Md of 40Srs | 0 | 8 | 0 | |
| 7 | Kerosene Oil per tin of 4 Imp.Gls. | 0 | 1 | 6 | |
| 8 | Piece-goods etc., per cent advelorem | 1 | 9 | 0 | 3. Mysore made cumblis imported into the Town limits |
| 9 | Arecanut per bag | 0 | 2 | 0 | |
| 10 | Oil (Coccanut, Linseed) horge, castor and other vegetable oils) per tin or part thereof a tin. | 0 | 1 | 0 | 4. Hand-spun and hand-woven Khadder imported into the Town limits |
| 11 | Oils (diesel and other mineral oils per gallon | 0 | 2 | 0 | 5. Goods which are declared not to be intended for consumption within the Municipal Limits and are taken to the Bonded Warehouse as provided in the Bye-laws provided that if such goods be not exported, they shall pay the full duty. |
| 12 | Cement per Md | 0 | 0 | 3 | |
| 13 | Tiles, Mangalore pattern (per cent advelorem) | 1 | 9 | 0 | |
| 14 | Iron and Steel -do- | 1 | 0 | 0 | |
| 15 | Brass and other metals etc , -do- | 1 | 9 | 0 | |
| 16 | Beedi per 1000 | 0 | 0 | 6 | |
| 17 | Cigarettes -do- | 0 | 4 | 0 | |
| 18 | Gunny bags (per empty bag) | 0 | 0 | 1 | |
| 19. | Hosiery and other textile fabrics per cent advelorem | 1 | 9 | 0 | 6. Six green coccanuts, six dry coccanuts 100 betel leaves and one seer of tobacco if brought for personal consumption by bona fide travellers or passengers in railway train |
| 20. | Rubber goods -do- | 2 | 0 | 0 | |
| 21 | Cuddapah Slabs -do- | 1- | 9 | 0 | |
| 22. | Coffee and Tea -do- | 1 | 9 | 0 | |
| 23. | Teak and Ponne - ar logs per C.ft. | 0 | 1 | 3 | |
| 24. | Teak and Ponne sawn -do- | 0 | 1 | 6 | |
| 25. | Black wood in logs -do- | 0 | 1 | 0 | |
| 26 | Black wood saw -do- | 0 | 1 | 3 | |
| 27. | Other wood in logs -do- | 0 | 0 | 9 | |
| 28. | -do- sawn -do- | 0 | 1 | 0 | |
| 29 | Wheat flour, maida flour, Channa powder and wheat products- per bag of 196 lbs. or fraction thereof. | 0 | 4 | 0 | 7 Wheat flour, maida flour Channa powder and wheat products Not exceeding one viss by weight or one Seer by measure brought for personal consumption. |
| 30 | Cotton seeds per bag of 40 Srs or fraction thereof | 0 | 0 | 3 | |
| 31. | Cotton seeds per bag of 100 lbs. or fraction thereof. | 0 | 1 | 0 | |
| 31 | Ground-nut per bag of 100 Srs. or fraction thereof | 0 | 1 | 0 | |
| 32 | Match boxes per gross or fraction thereof | 0 | 1 | 0 | |

## S c h e d u l e III.

Declarat on by an Imperter under Bye-law No.12.

To

T e Officer in charge of the Octroi Off ce, Shimoga.

Please receive the under mentioned goods and deposit them in the Bonded Warehouse.

| Name of Depositor | Description of articles deposited | No. of packages etc., | Distinguishing marks, if any. | Weight Measurement. Mds. srs Cft C In | Quantity | Value |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 8 9 |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of bye-laws Nos 13 to 17, 19, 20 and 21 relating to the deposit.

Date..... ....

Signature of depositor
Address... ..... .. .. .

## S c h e d u l e IV.

Rule 162

No.45:- Receipt for goods deposited in the Bonded warehouse.

Book No . ....

1. Name of Kotte and No of pass.. ...
2. Name of owner . . .
3. Name of article. .. .
4 Where collected . . .
5. Quantity .. ..
6 T x D a t e. . . .
7. T i m e. ... .. .

Officer in charge of octroi Koti.

President,
Town Municipal Council,
Shimoga.

"Copy"

# THE MYSORE MATCH Co., LTD.

SHIMOGA

(Mysore State Rly)

P.1478

12th September, 1946

GEN & REV SECTT,
SEP 17 946
No 1080
SPECIAL REVENUE BRANCH

The Secretary to Government,
Revenue Department,
BANGALORE

Dear Sir,

We write to state that the Shimoga Town Municipality have levied an octroi of 0-0-9 per C ft on Match woods imported into the Municipal limits with effect from 16th August, 1946

They have also with effect from the same date levied an octroi of 1 anna per gross of matches imported into the Town limits Of course since our factory is within town limits, we have claimed exemption from octroi on our matches But we fear the other Municipalities may also levy this duty, as has already been done in Tumkur, where we are paying the octroi on our matches

Thus both our Raw material - match woods - and finished product, are levied upon with octroi

The Government were pleased to grant us Match woods at a concessional rate 0-1-0 per C ft This further levy of 9 pies per C ft, will make the resultant products very costly

The recent reduction by Government, of the match boxes prices to six pies has already involved us in a heavy running losses

Matches are an essential commodity to every one There is already a heavy excise duty on matches The further levy of octroi duty on Raw material, and the

P T O

BEN & REV SECRETARIAT,
30/4
28 OCT 1946
L.S.G. BRANCH

the finished product will seriously dis[illegible] the Industry

We therefore request that the Shimoga Town Municipality may please be directed not to levy octroi on match woods

Thanking you for early favourable orders

Yours faithfully,
For THE MYSORE MATCH COMPANY LTD

MANAGER

NL SAP

As the subject relates to levy of octroi duty on Matchwood by the Shimoga Municipality, if approved this will be referred to L.S.G. Branch

11.10.46

Asst Secy
L.S.G.

Appendix F G —1]

SUBJECT

*Diary No of letter replied to* 304

General and Revenue Secretariat

( )

the 194

Date of issue 12/2/47

Signed by Mr PRRao

List of enclosures

— the levy of 9 pies per foot on match wood imported into Shimoga municipality

Copied by

Examined by

Section mc

File No

Serial No

No C 11232

To

The Excise Commissioner in Mysore

Sir,

The Mysore Match Company Ltd Shimoga, have objected to the levy of an octroi duty of ~~Re~~ 3 pies per rupee or Re 0-1-5 per gross on the value of matches imported into the Tumkur Town Municipality & The Western India Match Co Ltd, Madras have similarly objected to the levy of an excise duty of ~~Re~~ one anna per gross of matches by the Shimoga Town Municipality

They represent that ~~[illegible]~~ into the levy of the excise duty at the fixing price of matches ~~[illegible]~~ boxes at 6 hrs each have hit hard on the working of the factories in question

~~[illegible]~~ In this connection, I am directed to request you to furnish information as to what the practice is in British India in the levy of excise duty on matches imported into Burma & the Native States

The matter may be treated as urgent

Yours
Branch
H. Wing
for Secretary to Govt

8057
31 April

No - E1-239/467 Office of the Excise Commissioner in Mysore,
Bangalore, dated, 25th March 1947

To -

The Secretary to Government,
Revenue Department,
BANGALORE

REVENUE SECRETARY
GOVERNMENT OF MYSORE

Sir

SUBJECT - Levy of Octori Duty on imported matches by Municipalities

With reference to your letter No L 11232 dated 12-2-47 on the above subject, I have the honour to forward herewith copies of letter No R D C 7475/47 dated 27-2-47 and T D 3408/46-47 dated 13-3-47 received from the Revenue Officer, Madras Corporation, and the Municipal Commissioner, Bombay respectively intimating that no Octori Duty is levied by the Municipalities on imported matches

As regards the levy of Excise Duty on matches imported into Municipalities, as required in para 2 of our letter under reply, I may state that only banderoled matches are issued from any match Factory in British India and that no separate duty is levied on such banderoled matches imported into Municipalities

I have etc ,

SAA/-

EXCISE COMMISSIONER IN MYSORE

~~The Secretary from~~ the Municipal Commissioner
Toner in Mysore, Bangalore

---

Octori duty on matches

---

~~REF~~ - Your letter No L1-239/46-47 dated 18th February
47 addressed to His Worship the Mayor, the Bombay Corporation,
~~d~~ the subject noted above

---

I have ~~the honour~~ to state that no octori duty is levied by this Municipality on matches or similar other articles A refundable town - duty is, however, levied on the articles shown in the accomparying print at the maximum rates prescribed therein

---

" C o p Y "

SAA/-

FOR EXCISE COMMISSIONER IN MYSORE

MI 68-46-41

13 C 2309/46-47

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga, 3rd May 1947

To

The Secretary to Government,
Revenue Department,
BANGALORE

9126

Sir,

With reference to your letter No L 140/45-6 dated 12th April 1947 requesting me to furnish a statement showing the income derived by the Shimoga Town Municipal Council from the levy of Octroi duty on matches for the last three years, I have the honour to state that Octroi duty is being levied on matches with effect from 16th August 1946, in pursuance of G O No L 108/MI 106/45-40 dated 2nd July 1946, sanctioning the revised Octroi Bye-laws of the Municipality

A sum of Rs 864/- is credited to have been realised as Octroi duty on matches up to end of March 1947 (i e from 16-8-46 to the end of 31st March 1947)

I have the Honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Shimoga District

CE

Lr 14045-6

Re Dy Commr 12/4 Tumkur Dt
Shimoga Dt

Sir,

I am directed to request you to ~~state~~ furnish a statement showing the income derived by the Tumkur mkt from Shimoga mkt the levy of octroi duty on matches every year for the last 3 years.

Thanks etc

for 10/4/57
for secy to Govt
Mkts Rev Deptt

GENERAL AND REVENUE SECRETARIAT

*Bangalore, Dated,* 10-5 ~~12th~~ 47

D O No L 15817

Dear Sir,

I am desired to invite reference to this office letter No R/4045-6 dated 12-4-47 ~~and the subsequent reminders ending with No dated~~ on the subject of levy of octroi duty on matches

2 I am to request you to be so good as to expedite ~~your reply thereto, as the matter has been pending for a long time~~ the Submission of the Statement showing the revenue derived by the Municipalities from this source during the last three years

Yours sincerely,

To The D C Tumkur
(Copy name)

12/5/47

No L Dis A6 C 2066/46-7

Office of the Deputy Commissioner,
Tumkur District,
Tumkur, dated, the 26th May 1947

From

MIR SAFDAR HUSSAIN, Esq, B A,
Deputy Commissioner, Tumkur District,
TUMKUR

To

H N PALLEGAR, Esquire, M A, LL B,
Secretary to Govt Revenue Dept
BANGALORE

Sir,

Subject Income derived by the Tumkur Town Municipal Council from the levy of Octroi duty on matches for the last three years

---

With reference to your letter No L 14045-6 dated 12 4 47 and D O reminder dated 13 5 47 re the above - subject, I have the honour to furnish below the income of the Tumkur Town Municipality from 1 4 46, that is from the date from which the levy of octroi duty on matches w a s brought into force upto the end of April, 1947 for favour of information of Government

1945-46 (from 1 4 46) Rs 44-5-6

1946-47 (upto end of April-47) Rs 1239- 4-6

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Tumkur District
(Absent from Headquarters)

BM/26 5

L 2955-6/M1 68-46-42

C No
Ref on Pet No } 19 —19
App No

Dis No

Enclosure Dated

Approved on

Copied on by

Examined on by

Signed on Despatched on

Entered in—

Current } Register on
Petition }
Appeal } By

Periodical

Reminded on

WD 0639—GPB—75 000—15 6 45

**DRAFT**

d 21 8 47

To

The D C Shimoga 1
D C Tumkur 2

Docket Abstract

Question of the abolition of the levy of octroi on matches in Shimoga Tumkur Town municipality

Sir,

Sir,

With reference to the correspondence ending with your letter no I M3-C 2309/46-47 dated 3-5-47 & L Dis D6-C 2066/46-7 D 26-5-47 on the above subject, I am directed to state that the Mysore Matches Coy. and the Western Ghats Match Coy, have protested against the levy of octroi duty on matches in the (1) Shimoga and (2) Tumkur Town municipality. It has been ascertained that octroi duty on matches is not levied in any municipality either in the Mysore State or outside. This is an essential article of consumption which is in demand by every class of people. This is a commodity which should be easily procurable and within the means of the poor, who should

not feel the burden of purchasing
it ~~therefore~~ the levy of octroi on
addition to Excise duty, is not
desirable. In the circumstances,
I am to request you to advise
the ~~Government concerned~~ to
to take action to abolish the
levy of octroi duty on matches
after observing the formalities
prescribed under the Statute

I have etc,
for
for Dep. Secy